

# **ORDINANCE NO. 2007-16**

## **BUSINESS LICENSE CODE OF THE CITY OF GARDENDALE, ALABAMA, FOR THE YEAR 2008 AND FOR EACH SUBSEQUENT YEAR**

### **SCHEDULE OF BUSINESS LICENSES AND FEES**

**BE IT ORDAINED** by the City Council of the City of Gardendale, Alabama, while in regular session on the 1<sup>st</sup> day of October, 2007, at 6:00 p.m., as follows:

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#### **SECTION 1. LEVY OF TAX.**

Pursuant to the *Code of Alabama*, the following is hereby declared to be and is adopted as the business license code and schedule of licenses for the City of Gardendale, Alabama, for the year beginning January 1, 2008, and for each subsequent year thereafter. There is hereby levied and assessed a business license fee for the privilege of doing any kind of business, trade, profession, or other activity in the City by whatever name called.

#### **SECTION 2. DEFINITIONS.**

Unless the context clearly requires otherwise, the following terms shall have the meanings as set forth below:

1. **BUSINESS.** Any commercial or industrial activity or any enterprise, trade, profession, occupation, or livelihood, including the lease or rental of residential or nonresidential real estate, whether or not carried on for gain or profit, and whether or not engaged in as a

principal or as an independent contractor, which is engaged in, or caused to be engaged in, within a municipality.

2. BUSINESS LICENSE. An annual license issued by the municipality for the privilege of doing any kind of business, trade, profession, or any other activity in the municipality, by whatever name called, which document is required to be conspicuously posted or displayed except to the extent the taxpayer's business license tax or other financial information is listed thereon.

3. BUSINESS LICENSE REMITTANCE FORM. Any business license return, renewal reminder notice, or other writing on which the taxpayer calculates the business license tax liability for all or part of the license year and remits the amount so calculated with the form.

4. CITY. The City of Gardendale, Alabama.

5. DEPARTMENT or DEPARTMENT OF REVENUE. The Alabama Department of Revenue, as created under Section 40-2-1 et seq.

6. DESIGNEE. An agent or employee of the City of Gardendale authorized to administer or collect, or both, the municipality's business license taxes, which may include another taxing jurisdiction, the Department of Revenue, or a "private auditing or collecting firm" as defined in Section 40-2A-3, *Code of Alabama, 1975*.

7. GROSS RECEIPTS. The measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, to be used in calculating the amount due for a business license. Provided, however, that:

(a) Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: all taxes which are imposed on the ultimate consumer, collected by the taxpayer and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local or federal, including utility gross receipts levied pursuant to Article 3, Chapter 21, Title 40; license taxes levied pursuant to Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.

(b) A different basis for calculating the business license may be used by the City with respect to certain categories of taxpayers as prescribed in Section 11-51-90B.

(c) For a utility or other entity described in Section 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within the City during the preceding year that are taxed under Article 3 of Chapter 21 of Title 40, except that nothing herein shall affect any existing contract or agreement between the City and a utility or other entity. The gross receipts derived from the furnishing of utility services shall not be subject to further business license taxation by the City.

(d) Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowing, the sale of a capital asset, the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities.

8. LICENSE FORM. Any business license application form, renewal reminder notice, business license remittance form, or business license return by whatever name called.

9. LICENSE OFFICER or MUNICIPAL LICENSE OFFICER. The City employee charged by the municipality with the primary responsibility of administering the municipality's

business license tax ordinance and related matters thereto. For the City of Gardendale, this employee shall be the City Clerk.

10. LICENSE YEAR. The calendar year.

11. MUNICIPALITY. Any town or city in the State of Alabama that levies a business license tax from time to time. The term shall also include the City's police jurisdiction if the business license tax is levied in the police jurisdiction.

12. PERSON. Any individual, association, estate, trust, partnership, limited liability company, corporation, or other entity of any kind, except for any nonprofit corporation formed under the laws of Alabama which is operated to enable municipalities that become members of such nonprofit corporation to finance or refinance capital projects and related undertakings, on a cooperative basis, and whose board of directors or other governing body consists primarily of elected officials of the municipality.

13. TAXING JURISDICTION. Any municipality that levies a business license tax, whether or not a business license tax is levied within its police jurisdiction, or the Department of Revenue acting as agent on behalf of a municipality pursuant to Section 11-51-180 et seq., as the context requires.

14. TAXPAYER. Any person subject to or liable under this chapter for any business license tax; any person required to file a return with respect to, or pay or remit the business license tax levied under this chapter or to report any information of value to the taxing jurisdiction; or any person that may be affected by any act or refusal to act by the taxing jurisdiction under this chapter, or to keep any records required by this chapter.

15. U.S.C. The applicable title and section of the United States Code, as amended from time to time.

16. OTHER TERMS. Other capitalized or specialized terms used in this Ordinance, and not defined above, shall have the same meanings ascribed to them in Section 40-2A-3, of the *Code of Alabama*, unless the context therein otherwise specifies.

### **SECTION 3. LICENSE TERM; MINIMUMS.**

The license term and the minimum amount for a business license are as follows:

- (a) *Full Year.* Every person who commences business before the first day of July shall be subject to and shall pay the annual license for such business in full.

Every person who ceases business on or after the first day of July shall be subject to and shall pay the annual license for such business in full. Unless otherwise specified in the enclosed schedules, the minimum annual license shall be one hundred dollars (\$100.00).

Where the amount of license tax is based upon gross receipts, gross receipts shall be measured as set out in Section 11-51-90.2(c) of the *Code of Alabama, 1975*.

- (b) *Half Year.* Every person who commences business on or after July 1<sup>st</sup> shall be subject to and shall pay one-half (1/2) the annual license for such business for that calendar year. The basis upon which the business license fee shall be calculated shall be determined in the manner prescribed in Section 3 (a) above.

Every person who ceases business before July 1<sup>st</sup> shall pay a prorated license for such business for that calendar year. The basis upon which the business shall be calculated shall be the actual gross receipts (or other measure if applicable) realized or incurred during the partial year of operation. Such persons shall be entitled to a refund equal to the difference between the amount of the recalculated license and the amount actually paid for such license. The issuance fee shall not be refunded.

- (c) *Issuance Fee.* For each license issued there shall be an issuance fee collected of ten dollars (\$10.00) and said issuance fee shall be collected in the same manner as the license tax.
- (d) *Annual Renewal.* Except as provided in subsections (i) or (ii), the business license shall be renewed annually on or before the 31<sup>st</sup> day of January each year.
  - (i) If the due date for payment of any business license falls on a weekend or a holiday recognized by the City from time to time, the due date shall automatically be extended until the next business day.
  - (ii) Insurance company annual license renewals shall be renewed in accordance with Section 11-51-122, *Code of Alabama, 1975*. Failure to furnish the statement of gross premiums set forth in said Section 11-51-122 or to pay the amount of license tax due shall subject the company and its agents to those penalties as prescribed for doing business without a license as provided for in the municipal code of the City.

In addition, each insurance agent and/or broker must furnish to the City Clerk, by January 1 of each year, a complete list of all insurance companies (including names, addresses, and telephone numbers) for which such agent and/or broker is licensed or registered for purposes of soliciting and/or selling insurance policies or other products or services. When an insurance agent or broker applies for a business license for the first time with the City, such list of insurance companies must accompany his or her business license application. Insurance companies, agents, and/or brokers who fail to comply with Section 11-51-122 by participating in solicitation and sales of policies offered by an insurance company not licensed in the City shall subject the company and its agents to those penalties as prescribed for doing business without a license as provided for in the City code.

- (iii) On or before December 31 of each year, a renewal reminder shall be mailed to each licensee that purchased a business license during the current year. Said renewal notice shall be mailed via regular U.S. mail to the licensee's last known address of record with the City. Licensees are required to furnish the City any address changes for their business prior to December 1<sup>st</sup> in order for them to receive their notice. A failure to receive said renewal reminder notification, for any reason, shall not relieve the taxpayer from its obligation to renew its business license by the deadline specified hereinabove.
- (iv) Business license renewal payments received by the City shall be applied to the current renewal only when any other debts the licensee owes to the City are first paid in full. No business license shall be issued if the current renewal payment does not meet said prior obligations and the current renewal. Failure to pay such sums shall subject the licensee and its agents to those penalties as prescribed for doing business without a license provided for in the City code.

**SECTION 4. LICENSE SHALL BE LOCATION SPECIFIC.**

- (a) For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.
- (b) Every person dealing in two or more of the articles, or engaging in two or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.

- (c) A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this ordinance. To establish a bona fide branch office, the taxpayer must demonstrate proof of all the following criteria:
  - (i) The taxpayer must demonstrate the continuing existence of an actual facility located outside the city, or outside the police jurisdiction if the business license tax is levied in the police jurisdiction, in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.
  - (ii) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility or facilities.
  - (iii) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.
  - (iv) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative of the taxpayer who has such responsibility for the branch office.
  - (v) All business claimed by a branch office or offices must be conducted by and through said office or offices.
  - (vi) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.
- (d) Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

**SECTION 5. RESTRICTION ON TRANSFER OF LICENSE.**

No license shall be transferred except with the consent of the City Council or other governing body of the municipality or of the city clerk or his or her designee, and no license shall be transferred to reflect a physical change of address of the taxpayer within the City more than once during a license year and never from one taxpayer to another. A mere change in the owner's name or the form of organization such as change to a corporation, partnership, limited liability company, or other form of legal entity now or hereafter recognized by the laws of Alabama shall not constitute a transfer for purposes of this chapter, unless (1) the change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number or (2) the subject license is one for the sale of alcoholic beverages. Nothing in this section shall prohibit the City from requiring a new business license application and approval for an alcoholic beverage license.

**SECTION 6. UNLAWFUL TO DO BUSINESS WITHOUT A LICENSE.**

It shall be unlawful for any person, taxpayer, or agent of a person or taxpayer to engage in businesses or vocations in the City, or in the police jurisdiction if the business license tax is levied in the police jurisdiction, without first having procured a license. A violation of this division of the ordinance passed hereunder fixing a license shall be punishable by a fine not to exceed the sum of five hundred dollars (\$500) for each offense, and if a willful violation, by imprisonment, not to exceed six months, or both, at the discretion of the court trying the same. Each day shall constitute a separate offense.

## **SECTION 7. LICENSE MUST BE POSTED.**

Every license shall be posted in a conspicuous place, where said business, trade, or occupation is carried on, and the holder of the license shall immediately show same to the designee of the City upon being requested to do so.

## **SECTION 8. DUTY TO FILE REPORT.**

- (a) It shall be the duty of every person subject to the license tax to render to the City on such forms as may be required, a sworn statement showing the total business done, amount of sales, gross receipts and gross sales, stock, value of furniture and other equipment, capital invested, number of helpers or employees, amount of space occupied, or other factor described in the schedule, one or several, as the case may require, for the ascertainment of the classification of such person for license taxation purposes and the correct amount of license tax to which he is subject.
- (b) If the City determines that the amount of business license tax reported or remitted with any business license remittance form is incorrect, if no business license remittance form is filed within the time prescribed, or if the information provided on the form is insufficient to allow the taxing jurisdiction to determine the proper amount of business license tax due, the municipality shall calculate the correct amount of the tax based on the most accurate and complete information reasonably obtainable and enter a preliminary assessment for the correct amount of business license tax, including any applicable penalty and interest.
- (c) The City shall promptly mail a copy of any preliminary assessment to the taxpayer's last known address by either first class U.S. mail or certified U.S. mail with return receipt requested, or, in the sole discretion of the municipality, deliver the preliminary assessment to the taxpayer by personal delivery.
- (d) If the amount of business license tax remitted by the taxpayer is undisputed by the City, or if the taxpayer consents to the amount of any deficiency or preliminary assessment in writing, the municipality shall enter a final assessment for the amount of tax due, plus any applicable penalty and interest.
- (e)
  - (1) If a taxpayer disagrees with a preliminary assessment as entered by the City, the taxpayer shall file a petition for review with the municipal revenue officer within 30 days from the date of entry of the preliminary assessment setting out the specific objections to the preliminary assessment. If a petition for review is timely filed, the licensee officer shall schedule a conference with the taxpayer for the purpose of allowing the taxpayer or its representatives and the representatives of the City to present their respective positions, discuss any omissions or errors, and to attempt to agree upon any changes or modifications to their respective positions. The license officer shall issue findings of fact and law within sixty (60) days following the conference, which shall promptly upon issuance be mailed or delivered to the taxpayer, consistent with the procedures set forth in subsection (d) above.
  - (2) If the taxpayer disagrees with the license officer's findings of fact or law, the taxpayer may appeal to the city council by filing a notice of appeal with the city clerk within thirty (30) days after the findings have been issued. The appeal shall be in writing and shall set forth in sufficient detail the grounds on which the taxpayer disagrees with the license officer's findings of fact or law.
  - (3) If a petition for review: (a) is not timely filed, or (b) is timely filed and upon further review the license officer or the administrative hearings officer or the City Council, as the case may be, determines that the preliminary assessment is due to be upheld in whole or in part, the City shall make the

assessment final in the amount of business license tax due as computed by the City, with applicable penalty and interest.

- (4) A copy of the final assessment shall promptly be mailed to the taxpayer's last known address (i) by either first class U.S. mail or certified U.S. mail with return receipt requested in the case of assessments of business license tax of five hundred dollars (\$500.00) or less, or (ii) by certified U.S. mail with return receipt requested in the case of assessments of business license tax of more than five hundred dollars (\$500.00). In either case, at the option of the City a copy of the final assessment may be delivered to the taxpayer by personal delivery.

**SECTION 9. DUTY TO PERMIT INSPECTION AND PRODUCE RECORDS.**

Upon demand by the designee of the City, it shall be the duty of all licensees to:

- (a) Permit the designee of the City to enter the business and to inspect all portions of his place or places of business for the purposes of enabling said designee to gain such information as may be necessary or convenient for determining the proper license classification and determining the correct amount of license tax;
- (b) To furnish information during reasonable business hours, at the licensee's place of business, in the City or the police jurisdiction if the business license tax is levied in the police jurisdiction, all books of account, invoices, papers, reports, and memoranda containing entries showing amount of purchases, sales receipts, inventory, and other information from which the correct license tax classification of such person may be ascertained and the correct amount of license tax to which he is subject may be determined, including exhibition of bank deposit books, bank statements, copies of sales tax returns to the State of Alabama, copies of Alabama income tax returns, and copies of federal income tax returns.

**SECTION 10. UNLAWFUL TO OBSTRUCT OR PROVIDE FALSE INFORMATION.**

It shall be unlawful for any person, or for any agent, servant, or employee of such person, to fail or refuse to perform any duty imposed by this Ordinance; nor shall any person, agent, servant, or employee of such person obstruct or interfere with the designee of the City in carrying out the purposes of this Ordinance. It shall be unlawful for any person to knowingly and willfully provide false information, either written or verbal, to the city clerk, license inspector, or any other employee or agent of the City for the purpose of defrauding the City by procuring a license for a less sum than is lawfully due for said license.

**SECTION 11. PRIVACY OF INFORMATION.**

- (a) It shall be unlawful for any person connected with the administration of this Ordinance to divulge any information obtained by him/her in the course of inspection and examination of the books, papers, reports, and memoranda of the taxpayer made pursuant to the provisions of this Ordinance, except to the mayor, the municipal attorney, or others authorized by law to receive such information described herein.
- (b) It shall be unlawful for any person to print, publish, or divulge, without the written permission or approval of the taxpayer, the license form of any taxpayer of any part of the license form, of any information secured in arriving at the amount of tax or value reported, for any purpose other than the proper administration of any matter administered by the City, or upon order of any court, or as otherwise noted in this Ordinance.
- (c) Nothing herein shall prohibit the disclosure of the fact that a taxpayer has or has not purchased a business license. Statistical information pertaining to taxes and

licenses may be disclosed to the City Council upon their written request through the Mayor's office. It shall be unlawful for any person to violate the provisions of this section.

**SECTION 12. FAILURE TO FILE ASSESSMENT.**

- (a) In any case where a person subject to paying a license tax as provided herein fails to do so, the municipal designee shall be authorized to assess and determine the amount of license taxes due using the best information available either by return filed or by other means.
- (b) The taxpayer shall be notified by registered or certified mail, or by personal service, of the amount of any such assessment, and of his right to appear before the municipal governing body or its designated hearing officer(s) on a day named not less than twenty (20) days from the date of notice and to show cause why such assessment shall not be made final. Such appearance may be made by agent or attorney.
- (c) If no showing is made on or before the date fixed in such notice, or if such showing is not sufficient in the judgment of the municipality, such assessment shall be made final in the amount originally fixed, or in such other amount as is determined by the municipality to be correct. If upon such hearing the municipal designee finds a different amount due than that originally assessed, he/she shall make the assessment final in the correct amount, and in all cases shall notify the taxpayer of the assessment as finally fixed.
- (d) A notice by the United States mail, addressed to the taxpayer's last known place of business, shall be sufficient. Any assessment made by the designee of the municipality shall be prima facie correct upon any appeal.

**SECTION 13. LIEN FOR NON-PAYMENT OF LICENSE TAX.**

On all property, both real and personal, used in the business, the City shall have a lien for such license, which lien shall attach as of the date when the license is due, as allowed by Section 11-51-96, *Code of Alabama, 1975*.

**SECTION 14. CRIMINAL PENALTIES.**

Any person found guilty of violating any of the provisions of this Ordinance shall be fined in an amount not less than fifty dollars (\$50.00) and not more than five hundred dollars (\$500.00), and may also be sentenced to imprisonment for a period not exceeding six (6) months, in the discretion of the court trying the case, and violations on separate days shall each constitute a separate offense.

**SECTION 15. CIVIL PENALTIES.**

In addition to the remedies provided by Section 11-51-150, *Code of Alabama, 1975*, et seq., the continued or recurrent performance of any act or acts within the City's corporate limits, or within the police jurisdiction if the business license tax is levied in the police jurisdiction, for which a license may be revoked or suspended under this Ordinance is hereby declared to be detrimental to the health, safety, comfort, and convenience of the public and is a nuisance. The City, as an additional or alternative remedy, may institute injunctive proceedings in a court of competent jurisdiction to abate the same.

**SECTION 16. PENALTIES AND INTEREST.**

- (a) All licenses not paid within thirty (30) days from the date they fall due shall be increased by fifteen percent (15%) for the first thirty (30) days they shall be



delinquent, or fraction thereof, and shall be measured by an additional fifteen percent (15%) for a delinquency of sixty (60) or more days, but this provision shall not be deemed to authorize the delay of thirty (30) days in the payment of the license due, which may be enforced at once.

- (b) In the case of persons who began business on or after the first day of the calendar year, the license for such “new business” shall be increased by fifteen percent (15%) for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen percent (15%) for a delinquency of forty-five (45) days or more.
- (c) All delinquent accounts (both license taxes and penalties) shall also be charged simple interest at the rate of one percent (1%) per month.

**SECTION 17. PROSECUTIONS UNAFFECTED.**

The adoption of this Ordinance shall not in any manner affect any prosecution of any act illegally done contrary to the provisions of any Ordinance now or heretofore in existence, and every such prosecution, whether begun before or after the enactment of this article shall be governed by the law under which the offense was committed; nor shall a prosecution, or the right to prosecute, for the recovery of any penalty or the enforcement of any forfeiture be in any manner affected by the adoption of this Ordinance; nor shall any civil action or cause of action existing prior to or at the time of the adoption of this Ordinance be affected in any manner by its adoption.

**SECTION 18. PROCEDURE FOR DENIAL OF NEW APPLICATIONS.**

- (a) The City Clerk or his or her designee shall have the authority to investigate all applications and may refer any application to the city council for a determination of whether such license should or should not be issued.
- (b) If the city council denies the issuance of any license referred to it, the city clerk shall promptly notify the applicant of the city council’s decision.
- (c) If said applicant desires to appear before the city council to show cause why such license should be issued, he shall file a written notice with the city clerk, said notice to be filed within two (2) weeks from the date of mailing by the city clerk of the notice of the denial of such license by the city council.
- (d) Upon receipt of said notice, the city clerk shall promptly schedule a hearing, to be held within fifteen (15) days from the date of receipt of such notice, before the city council and shall give the notice of the date, time, and place of said hearing to the applicant.
- (e) The applicant shall be given the opportunity to appear personally, or through his/her counsel, or both, and the city council shall proceed to hear any evidence which may be presented both for and against the issuance of said license.
- (f) If the city council determines from the evidence presented that in order to either provide for the safety, preserve the health, promote the prosperity, or improve the morals, order, comfort, and convenience of the inhabitants of the City said license should not be granted, it shall enter an order to that effect; otherwise, said license shall be ordered issued upon payment of any required license fees.

**SECTION 19. PROCEDURE FOR REVOCATION/SUSPENSION OF LICENSE.**

- (a) Any lawful license issued to any person to conduct any business shall be subject to revocation by the city council for the violation by the licensee, his agent, servant, or employee of any provision of this Ordinance or of any ordinance of the

City, or any statute of the State of Alabama relating to the business for which such license is issued; and shall also be subject to revocation by the city council if the licensee, his agent, servant, or employee under color of such license violates or aids or abets in violating or knowingly permits or suffers to be violated any penal ordinance of the City or any criminal law of the State of Alabama; and shall also be subject to revocation by the city council if, in connection with the issuance or renewal of any license, the licensee or his agent filed or caused to be filed any application, affidavit, statement, certificate, book, or any other data containing any false, deceptive, or other misleading information or omission of material fact.

- (b) The conditions hereinabove set forth as grounds for the revocation of a license shall also constitute grounds for refusing to renew a license.
- (c) The city council shall set a time for hearing on the matter of revoking or refusing to renew a license; and a notice of such hearing shall be given to the licensee, or the applicant for renewal, as the case may be, at least ten (10) days before the day set for said hearing. At the hearing the city council shall hear all evidence offered by any party and all evidence that may be presented bearing upon the question of revocation of the refusal of renewal, as the case may be.

#### **SECTION 20. REFUNDS ON OVERPAYMENTS.**

- (a) Any taxpayer may file a petition for refund with the City for any overpayment of business license tax erroneously paid to the City. If a final assessment for the tax has been entered by the City, a petition for refund of all or a portion of the tax may be filed only if the final assessment has been paid in full prior to or simultaneously with the filing of the petition for refund.
- (b) A petition for refund shall be filed with the City within two years from the date of payment of the business license tax, which is the subject of the petition.
- (c) The City shall either grant or deny a petition for refund within six months from the date the petition is filed, unless the period is extended by written agreement of the taxpayer and the City. The taxpayer shall be notified of the City's decision concerning the petition for refund by first class U.S. mail or by certified U.S. mail, return receipt requested, sent to the taxpayer's last known address. If the City fails to grant a full refund within the time provided herein, the refund petition shall be deemed to be denied.
- (d) If the petition is granted or the City or a court otherwise determines that refund is due, the overpayment shall be promptly refunded to the taxpayer by the City, together with interest to the extent provided for in Section 11-51-192 of the *Code of Alabama*. If the City determines that a refund is due, the amount of overpayment plus any interest due thereon may first be credited by the City against any outstanding tax liabilities due and owing by the taxpayer to the City, and the balance of any overpayment shall be promptly refunded to the taxpayer. If any refund or part thereof is credited to any other tax by the City, the taxpayer shall be provided with a written detailed statement showing the amount of overpayment, the amount credited for payment to other taxes, and the resulting amount of the refund.
- (e) A taxpayer may appeal from the denial in whole or in part of a petition for refund by filing a notice of appeal with the Clerk of the Circuit Court of Jefferson County, Alabama. Said notice of appeal must be filed within two years from the date the petition was denied. The Circuit Court shall hear the appeal according to its own rules and procedures and shall determine the correct amount of refund due, if any. If an appeal is not filed with the Circuit Court within two years of the date the petition was denied, then the appeal shall be dismissed for lack of jurisdiction.

## **SECTION 21. DELIVERY LICENSE.**

- (a) In lieu of any other type of license, a taxpayer may at its option purchase for \$100.00 plus the issuance fee, a delivery license for the privilege of delivering its merchandise in the City if the taxpayer meets all of the following criteria:
  - (1) Other than deliveries, the taxpayer has no other physical presence within the City or its police jurisdiction if the business license tax is levied in the police jurisdiction
  - (2) The taxpayer conducts no other business in the City other than delivering merchandise and performing the requisite set-up and installation of said merchandise;
  - (3) Such delivery and set-up and installation is performed by the taxpayer's employees or agents, concerns the taxpayer's own merchandise in the City, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer.
  - (4) The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000) during the license year.
  - (5) Any set-up or installation shall relate only to (i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and (ii) the merchandise so delivered;
  - (6) If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within ten (10) days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the City and without regard to this section.
- (b) Mere delivery of the taxpayer's merchandise by common carrier shall not allow the City to assess a business license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of common carrier shall be counted against the seventy-five thousand dollar (\$75,000) limitation described in the preceding section if the taxpayer also during the same license year sells and delivers into the City using a delivery vehicle other than a common carrier.
- (c) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.
- (d) The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.
- (e) The purchase of a delivery license shall not, in and of itself, establish nexus between the taxpayer and the City for the purposes of the taxes levied by or under the authority of Title 40 of the *Code of Alabama* or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the City.

## **SECTION 22. LICENSE CLASSIFICATION CODES.**

Businesses shall be assigned to one of the following license classification codes.

For codes marked with an asterisk (\*), refer to Section 23, License Fee Schedules, for additional information and regulations.

<u>NAICS CODE</u>	<u>TITLE</u>	<u>FEE SCHEDULE UNDER SECTION 23</u>
Section 22.01	“A”	
541219	Accountants, Auditors, CPA’s	60
623120	Adult Day Care	40
541800	Advertising: Newspapers, magazines, other publications, radio, television, other electronic media	70a
541801	Advertising: Billboards/Outdoor	70b
541802	Advertising: Other than 541800 and 541801	70c
621910	Ambulance Services	40
713900	Amusement and Recreation – General Public	61*
713901	Amusement and Recreation – Private Establishment	62*
811412	Appliance Repair	40
443111	Appliance Store	30
541310	Architect	60
561613	Armored Car Services	40
623400	Assisted Living Residence	69
	ATM’s, Bank-Owned (See “Banks-ATM”)	21
541110	Attorney	60
561930	Auctioneer Not Licensed by State	76*
441100	Automobile Dealer, New or Used	34*
522220	Automobile Finance	20
811121	Automobile Paint and Body	40
811111	Automobile/Other Vehicle Repair and Maintenance	40
532110	Automobile Rental/Leasing	40
441310	Automotive Parts and Accessories Stores	30
Section 22.02	“B”	
561460	Bail Bonding	73*
311812	Bakery, Commercial	30
445291	Bakery Products, Retail	30
422420	Bakery Products, Wholesale	30
522110	Bank-Main Office	21
522111	Bank-Branch Office	21
522112	Bank-ATM	21
812111	Barber Shop	41*
812112	Beauty Salon	41*
422810	Beverage Wholesaler: Non-Alcoholic Drinks	30
	Billboards/Outdoor Advertising (See “Advertising”)	
441222	Boat Dealer	30
451211	Book Store	30
713950	Bowling Alley	61*
236000	Building Construction, General Contractor	10
444190	Building and Construction Materials	30
561400	Business Services Center (Document Preparation, Copying, Private Mail Service, Package Mailing, etc.)	30
445210	Butcher Shop, Meat Market	30

Section 22.03	“C”	
337101	Cabinetmaker, Retail or Wholesale	30
337100	Cabinetmaker, Contractor	10
237130	Cable Television – Installers of Wires/Cables	10
811192	Car Wash	40
238350	Carpentry Finish/Trimwork Contractor	10
561740	Carpet and Upholstery Cleaning	40
487120	Carriage Rides	75*
722320	Caterer	40
812220	Cemeteries and Crematories	30
327122	Ceramic Wall and Floor Tile Manufacturer	30
621310	Chiropractor	60
448140	Clothing and Accessories, Retailer	30
424300	Clothing and Accessories, Wholesaler	30
334111	Computer and Electronics Manufacturer	30
541511	Computer Programming	40
811212	Computer and Office Machine Repair and Service	40
443120	Computer and Software Sales	30
611420	Computer Training	40
238110	Concrete Contractor	10
453310	Consignment Shop, Used Merchandise	30
541600	Consulting Services: Business, Management, Marketing, Professional, Technical, Scientific, Other	40
238999	Contractor, Unclassified	10
446120	Cosmetics and Beauty Supplies	30
522999	Credit Mediation and Consulting Services	40
Section 22.04	“D”	
424430	Dairy products, Wholesaler	30
812103	Day Spa	40
492266	Delivery Service, Business Located in City	66*
492267	Delivery-Only, Business Located Outside City	67*
238915	Demolition and Wrecking Contractor	10
339114	Dental Equipment and Supplies Manufacturing	30
621210	Dentist	60
452111	Department Store (except Discount Department Store)	30
621492	Dialysis Center	60
454390	Direct Sales	30
452112	Discount Department Store	30
812320	Drycleaner and Laundry Service	40
812310	Drycleaner and Laundry, Coin-operated	40
238310	Drywall, Acoustical, and Insulation Contractor	10
Section 22.05	“E”	
238210	Electrical Contractor, Electrician	11*
443125	Electronic Equipment Sales (Audio Systems, ATM’s, Cash Registers, Bankcard Equipment, etc.)	30
443112	Electronics/Radio/TV Store	30
811211	Electronics/TV Repair	40
561310	Employment Agency	40
541330	Engineer	60
423400	Equipment and Machinery Wholesaler: Commercial, Professional, Industrial	30
238910	Excavation, Site Preparation Contractor	10
561710	Exterminating and Pest Control Services	40

Section 22.06	“F”	
238600	Fence Contractor	10
525999	Financial Services, Unclassified	20
713940	Fitness, Exercise, and Recreational Sports Center	40
453312	Flea Market	30
238330	Flooring Contractor	10
442210	Floor Covering Store	30
453110	Florist	30
424930	Flowers, Nursery Stock, and Florist Supplies, Wholesale	30
316210	Footwear Manufacturer	30
532220	Formal Wear and Costume Rental	40
238130	Framing Contractor	10
812210	Funeral Homes and Funeral Services	40
	Furnace Installation/Repair Contractor (See “HVAC Contractor”)	12
	Furniture Rental Center (See “Rental and Leasing: Household Furnishings, Furniture, and Appliances”)	40
811420	Furniture Repair and Upholstery	40
442110	Furniture and Beds Retailer	30
423210	Furniture Wholesaler	30
Section 22.07	“G”	
444215	Gardening Equipment, Mowers	30
447110	Gasoline/Petroleum Products, Retail	35a
422720	Gasoline/Petroleum Products, Wholesale	35b
452990	General Merchandise Stores	30
453220	Gift, Collectibles, Novelty, and Souvenir Stores	30
238150	Glass and Glazing Contractor	10
713910	Golf Course/Country Club – Private	61*
713911	Golf Course – Public	62*
445110	Grocery Store	30
Section 22.08	“H”	
444130	Hardware Store	30
237300	Highway, Street, and Bridge Construction Contractor	10
811411	Home and Garden Equipment Repair and Maintenance	40
444110	Home Centers	30
442200	Home Furnishings	30
621610	Home Health Care Services	40
532291	Home Health Equipment Rental	40
812998	Home Occupation/Office	42*
622110	Hospital	69
721110	Hotels, Motels, Lodging	40
238920	House Moving/Wrecking	13*
238221	HVAC Contractor, Furnace Work, Steam Fitting, Sheet Metal Work, Insulating	12
333415	HVAC Manufacturer	30
Section 22.09	“I”	
722214	Ice Cream Parlor	30
722331	Ice Cream Truck	30
524120	Insurance Company, Fire and Marine	26
524121	Insurance Company, Other than Fire and Marine	27
541410	Interior Decorator and Design Services	40
519113	Internet and Website Services	40

523000	Investment Activities (Investment Banking, Securities Dealing, Securities Brokerage, Portfolio Management, Investment Advising, Trust/Fiduciary Activities, etc.)	20
Section 22.10	“J”	
561720	Janitorial Services, Commercial and Residential	40
811500	Jewelry Repair	40
448310	Jewelry Store	30
Section 22.11	“K”	
Reserved		
Section 22.12	“L”	
561730	Landscaping Contractor	10
561731	Landscaping Services	40
812330	Laundry and Linen Supply, Commercial and Industrial	40
485320	Limousine Service	40
454312	Liquefied Petroleum (LP) Gas Dealers	30
561622	Locksmith	40
Section 22.13	“M”	
332710	Machine Shop	74
811310	Machinery and Equipment Repair and Maintenance, Commercial and Industrial	40
454113	Mail-Order House	30
812031	Manicure/Pedicure Salon	40
422120	Manufacturer’s Representative/Salesperson, Merchandise Broker	31
339999	Manufacturing/Industrial, Unclassified	74*
238140	Masonry and Stonework Contractors	10
238230	Mechanical Equipment Installation Contractor	10
446192	Medical Equipment and Supplies	30
339100	Medical Equipment and Supplies Manufacturer	30
	Medical Equipment and Machinery Rental and Leasing (See “Rental and Leasing: Medical Machinery and Equipment”)	40
423450	Medical, Dental, and Hospital Equipment and Supplies Wholesaler	30
453999	Merchant, Unclassified	30
561800	Meter Reading for Utility Companies	40
531130	Mini-Warehouses, Self-storage Units	40
531111	Mobile Home Park Lessor/Operator	52
522200	Money Brokers (Cash Advance Lending, Check Cashing Services, Personal/Unsecured Lending, Pawn Shops, Title Pawn/Lending, Payday Advance Lending, etc.)	22
522292	Mortgage Company	20
441221	Motorcycle, ATV Dealer	30
811115	Motorcycle, ATV Repair Shop	40
812992	Moving Company	40
451140	Musical Instrument and Supplies Store	30

Section 22.14	“N”	
812113	Nail Salon	40
451212	News Dealers and News Stands	30
511110	Newspaper Publisher: Sales	30
	Newspaper Publisher: Advertising (See “Advertising”)	
444220	Nursery, Garden Center, and Farm Supply Stores	30
623110	Nursing Home	69
Section 22.15	“O”	
561110	Office Administrative Services	72*
453210	Office Supplies and Stationery Stores	30
811191	Oil Change Shop	40
621321	Ophthalmologist	60
446130	Optical and Hearing Aids Store	30
621320	Optometrist	60
621400	Outpatient Care Center	60
Section 22.16	“P”	
444120	Paint, Wallpaper, and Wall Coverings Sales	30
238320	Painting and Wall Covering Contractors	10
424100	Paper Products, Wholesale	30
237301	Paving Contractor	10
324121	Paving Products, Manufacturer	30
541214	Payroll Services	40
454399	Peddler, Itinerant Dealer	32*
511120	Periodical Publisher: Sales	30
	Periodical Publisher: Advertising (See “Advertising”)	
812910	Pet Care (except Veterinary) Services	40
453910	Pet Shop-Pets and Pet Supplies	30
446110	Pharmacies and Drug Stores, Retail	30
541920	Photography	30
621111	Physician	60
238220	Plumber, Plumbing/Gas Fitting Contractor	14*
621391	Podiatrist	60
323100	Printing	30
561611	Private Investigation Services, Detective Agency	40
	Privately Owned Schools (See “Schools”)	
561465	Probation Services, Privately Owned	40
541999	Professions, Unclassified	60
Section 22.17	“Q”	
	Reserved	
Section 22.18	“R”	
531210	Real Estate Brokerage Office	51
531320	Real Estate Appraiser	40
531100	Real Estate Rental or Leasing	52
611415	Real Estate School	68
441210	Recreational Vehicles (RV) Sales	30
532200	Rental and Leasing: Household Furnishings, Furniture, and Appliances	40
532420	Rental and Leasing: Office Machinery and Equipment	40
532430	Rental and Leasing: Medical Machinery and Equipment	40



532230	Rental and Leasing: Games, Movies, Videos	40
532120	Rental and Leasing: RV's, Trucks, Utility Trailers	40
623200	Residential Care Facility	69
722211	Restaurant, Carryout and Fast Food	30
722110	Restaurant, Full Service Facility	30
423425	Restaurant Equipment and Supplies, Wholesale	30
312141	Retail Liquor, On-Premises Only	04
312121	Retail Beer, On/Off-Premises	06
312131	Retail Table Wine, Off-Premises Only	05
312132	Retail Table Wine, On-Premises Only	04
238160	Roofing Contractor	10
324122	Roofing Shingles, Manufacturer	30
Section 22.19	“S”	
611611	Schools: Dance	68
611612	Schools: Daycare, Preschool	68
611610	Schools: Fine Arts	68
611699	Schools: All Other Privately Owned	68
561612	Security Guards, Patrol Services	40
561621	Security Systems Services	40
562991	Septic Tank Service	40
812999	Services, Unclassified	40
561430	Shipping Service	40
811430	Shoe Repair	40
448210	Shoe Store	30
238170	Siding Contractor	10
339950	Sign Manufacturer	30
451110	Sporting Goods Store	30
611620	Sports and Recreation Instruction	40
332312	Structural Fabrication	74
238120	Structural Steel and Precast Concrete Erection Contractor	10
452910	Super Centers, Warehouse Clubs	30
541370	Surveying of Land and Mapping Services	60
713970	Swimming Club – Private	62*
238400	Swimming Pool Construction Contractor	10
Section 22.20	“T”	
812120	Tailor	40
812114	Tanning Salon	40
541213	Tax Preparation	60
611613	Tax Preparation School	68
812340	Taxidermy Services	40
485310	Taxi Service	40
517110	Telephone, Local Service	64
517111	Telephone, Long Distance	64
512131	Theaters	61*
238340	Tile, Marble, Terrazzo and Mosaic Contractors	10
441320	Tire Shop	30
453991	Tobacco Shop	30
424940	Tobacco Wholesaler	30
561520	Tour Operator	40
485410	Towing and Recovery of Motor Vehicles	40
561510	Travel Agency	40
Section 22.21	“U”	
999999	Unclassified	99*

515210	Utilities: Cable Television	65
221210	Utilities: Natural Gas	63
221122	Utilities: Electricity	63
221310	Utilities: Water	63
	Utility Meter Reading Contractors (See "Meter Reading for Utility Companies")	
Section 22.22	"V"	
811130	Vehicle Customization	40
454211	Vending Machines: Snacks, Candy, Chips, etc.	33a*
454212	Vending Machines: Drinks	33b*
454213	Vending Machines: Games, Video, etc.	33c*
454214	Vending Machines: Music, Jukeboxes	33d*
454215	Vending Machines: Packaged Cigarettes	33e*
541940	Veterinarian	60
Section 22.23	"W"	
562111	Waste Management Company	40
237110	Water and Sewer Lines/Irrigation Systems Contractor	10
238360	Waterproofing Contractor	10
812230	Wedding Chapel	40
812235	Wedding Director/Planner	40
812191	Weight Loss Center	40
238500	Welding Contractor	10
424810	Wholesale Beer	01
424400	Wholesale Food and Grocery Sales	30
424820	Wholesale Wine	02
424821	Wholesale Liquor	03
423999	Wholesalers, Durable Goods, Unclassified	30
424999	Wholesalers, Non-Durable Goods, Unclassified	30
442291	Window Treatment Store	30
Section 22.24	"X"	
	Reserved	
Section 22.25	"Y"	
	Reserved	
Section 22.26	"Z"	
	Reserved	

Section 22.27. In the event a business applies for a license to engage in a business activity that is not specifically listed in Subsections 22.01 through 22.26 herein, the City Clerk or his or her designee shall determine the appropriate NAICS code using the NAICS sectors defined in the Business License Reform Act (Act 2006-586) or in the 2002 North American Industrial Classification System listing, whichever is most applicable, and shall assign such business to the classification that is most similar to the proposed business activity. The procedure and criteria for such assignment shall be as follows:

- (1) The type of proposed business activity shall be determined.
- (2) The first three (3) digits of the NAICS code that best describes the activity shall be used to identify a classification listed in Subsections 22.01 through 22.26 that has the same first three NAICS digits, and the business shall be assigned to that classification.
  - a. In the event this procedure results in more than one applicable classification from Subsections 22.01 through 22.26, and if the payment schedules for the applicable classifications are the same, then the City Clerk or license clerk may use his or her discretion in making the assignment.
  - b. In the event this procedure results in more than one applicable classification from Subsections 22.01 through 22.26, and if the payment schedules are different, then the highest applicable payment schedule shall be assigned to the business.
- (3) In the event the business cannot be classified using this procedure, then the business shall be assigned the license classification 999999, Unclassified. The license fee to be collected at that time will be \$100.00 plus the applicable issuance fee.
- (4) If the determination of the proper classification as set forth in Section 22.27(1) through 22.27(3) is made by the City Clerk's designee or license clerk, the classification assignment shall be subject to review by the City Clerk as soon as practicable.
- (5) Upon review by the City Clerk, the NAICS classification code and fee schedule assigned by the City Clerk's designee or license clerk may be approved by the City Clerk or may be modified, and such code and fee shall become part of the permanent license schedule of the City.
- (6) In the event the NAICS classification code and fee schedule are changed by the City Clerk, the modified code and fee schedule will apply to the business immediately, and the difference between the amount due under the modified fee schedule and the amount paid upon issuance of the license, if any, shall be due and payable immediately.

**SECTION 23. LICENSE FEE SCHEDULES.**

Businesses shall be assigned to one of the following license fee schedules:

**23.01 – 23.09: ALCOHOLIC BEVERAGES**

As authorized by Section 28-3A-21, *Code of Alabama, 1975.*

23.01	Wholesale - Beer, Malt, and Brewed Beverages .....	\$250.00
23.02	Wholesale - Wine .....	\$75.00
23.03	Wholesale - Liquor .....	\$250.00
23.04	Retail - Liquor and Wine – On-Premises Consumption .....	\$75.00
23.05	Retail - Table Wine - Off-Premises Consumption Only .....	\$75.00
23.06	Retail - Beer, Malt, and Brewed Beverages – On-Premises and Off-Premises Consumption .....	\$50.00
<b>23.07</b>	<b>Reserved</b>	
<b>23.08</b>	<b>Reserved</b>	
<b>23.09</b>	<b>Reserved</b>	

**23.10 – 23.19 CONTRACTORS AND SUBCONTRACTORS**

**23.10 Builders, Framers, Roofers, Painters, Siding, Flooring, Landscaping, Concrete, Excavators, Pavers, Other**

<u>Gross Receipts</u>	<u>License Fee</u>
\$0 - \$40,000	\$200.00
\$40,001 - \$60,000	\$250.00
\$60,001 - \$100,000	\$300.00
\$100,001 - \$150,000	\$350.00
\$150,001 - \$200,000	\$400.00
\$200,001 - \$250,000	\$450.00
\$250,001 - \$300,000	\$500.00
\$300,001 - \$500,000	\$600.00 on the first \$300,000 plus 10/1,000 of 1% of receipts in excess of \$300,000
\$500,001 - \$1,000,000	\$620.00 on the first \$500,000 plus 15/1,000 of 1% of receipts in excess of \$500,000
\$1,000,001 - \$2,500,000	\$695.00 on the first \$1,000,000 plus 20/1,000 of 1% of receipts in excess of \$1,000,000
\$2,500,001 - \$5,000,000	\$995.00 on the first \$2,500,000 plus 25/1,000 of 1% of receipts in excess of \$2,500,000
\$5,000,001 and above	\$1,620.00

**23.11 Electricians**

<u>No. of Employees Employed in City</u>	<u>License Fee</u>
1-2	\$100.00
3-4	\$150.00
5-9	\$200.00
10-14	\$300.00
15 and above	\$400.00

In addition, each person or business applying for a license as an electrician shall provide a current and valid master electrician card issued by the State of Alabama or by Jefferson County (Alabama) before said license shall be issued.

**23.12 HVAC, Furnace Work, Steam Fitters, Sheet Metal, Insulating**

<u>Gross Receipts</u>	<u>License Fee</u>
\$0 - \$50,000	\$100.00
\$50,001 - \$100,000	\$150.00
\$100,001 and above	\$300.00

**23.13 House Movers and House Wreckers ..... \$150.00**

Licensee must follow all regulations administered by all City departments pertaining to house moving and house wrecking.

**23.14 Plumbers, Gas Fitters**

<u>No. of Employees Employed in City</u>	<u>License Fee</u>
1-3	\$100.00
4-5	\$150.00
6-9	\$200.00
10-14	\$300.00
15 and above	\$400.00

In addition, each person or business procuring a plumbing contractors license shall furnish evidence of bond in the amount of \$2,500 indemnifying the City. Further, each person or business applying for a license as a plumber or gas fitter shall provide a current and valid master plumber card or master gas fitter card, as applicable, issued by the State of Alabama or by Jefferson County (Alabama) before said license shall be issued.

**23.15 Reserved**

**23.16 Reserved**

**23.17 Reserved**

**23.18 Reserved**

**23.19 Reserved**

**23.20 - 23.29 FINANCIAL SERVICES AND INSURANCE**

**23.20 Mortgage Lending, Automobile Financing Companies, Investments, Credit Mediation, Other**

1/5 of 1% of gross receipts, with a minimum license fee of \$100.00

**23.21 Banks and Bank-Owned ATM's**

In accordance with Section 11-51-130, *Code of Alabama, 1975*

Branch bank .....	\$ 10.00
Bank-owned stand-alone ATM .....	\$ 10.00

**23.22 Pawn Businesses, Title Loan Companies, Payday Lenders, Cash Advance Lenders, Personal Loan Companies, Purchasers of Notes or Sales Contracts, Other Money Brokers**

\$1,000.00 plus 1/5 of 1% of gross receipts

**23.23 Reserved**

**23.24 Reserved**

**23.25 Reserved**

**23.26 Insurance - Fire and Marine**

Per Section 11-51-120, *Alabama Code, 1975.*

\$4.00 per \$100.00 or major fraction thereof of gross premiums, less return premiums, on policies issued during the preceding year on property located in the City.

**23.27 Insurance - Other Than Fire and Marine**

Per Section 11-51-121, *Alabama Code, 1975.*

\$20.00 plus \$1.00 per \$100.00 and major fraction thereof of gross premiums, less return premiums, received during the preceding year on policies issued during said year to citizens of the City.

**23.28 Reserved**

**23.29 Reserved**

**23.30 - 23.39 MERCHANTS**

**23.30 Merchants**

<u>Gross Receipts</u>	<u>License Fee</u>
\$0 - \$100,000	\$100.00
\$100,001 - \$200,000	\$100.00 on the first \$100,000 plus 1/10 of 1% of receipts in excess of \$100,000
\$200,001 - \$500,000	\$200.00 on the first \$200,000 plus 1/8 of 1% of receipts in excess of \$200,000
\$500,001 - \$5,000,000	\$575.00 on the first \$500,000 plus 8/40 of 1% of receipts in excess of \$500,000
\$5,000,001 - \$10,000,000	\$9,575.00 on the first \$5,000,000 plus 9/40 of 1% of receipts in excess of \$5,000,000
\$10,000,001 and above	\$20,825.00 on the first \$10,000,000 plus 10/40 of 1% of receipts in excess of \$10,000,000

**23.31 Manufacturers' Representatives, Salespersons, Merchandise Brokers** maintaining an office within the Gardendale corporate limits shall pay a license under Schedule 23.30 above, except that licenses for such businesses shall be limited to a maximum as follows:

<u>No. of Employees Employed in City</u>	<u>License Fee</u>
1-2	\$100.00
3-5	\$200.00
6-10	\$500.00
11 and above	\$800.00

**23.32 Peddlers and Itinerant Dealers**

Per day .....	\$10.00
Per calendar week (Sunday – Saturday) .....	\$30.00

Licenses under this Section must provide the City with a signed letter from the owner or operator of the property where the sales site will be located granting permission to the licensee to use his or her property for said peddling activities. In addition, licensees under this Section who peddle goods from a parked vehicle or from a temporary or portable stand, station, table, booth, tent, or similar structure shall be required to remove said vehicle or structure and all goods from the sales site at the end of each day and at any other time when it would otherwise be unattended.

A deposit of \$200.00 shall be required prior to issuing a license to sell Christmas trees and shall be returned only when the sales site has been cleared to the satisfaction of the Public Works department of the City of Gardendale.

Any license issued under this section is issued subject to the approval and regulations of the Gardendale Police Department and is subject to revocation for cause without recourse.

**23.33 Merchants: Vending Machines**

Each business placing Vending Machines within the City shall pay a license under Schedule 23.30 above. Gross receipts from vending machines owned or operated by the business where the machines are located shall be included in the gross receipts of said business. An additional Vending Machine license shall be required per machine as follows:

- a. Candy, chips, crackers, sandwiches, other snacks .....\$5.00
- b. Drinks, juice, coffee, etc. .... \$2.00
- c. Video machines and game machines ..... \$25.00
- d. Machines that play music ..... \$15.00
- e. Packaged cigarettes ..... \$5.00

Coin-operated laundry equipment shall be licensed as a Service under Section 23.40.

**23.34 Merchants: Automobile Sales – New and Used**

Each business engaged in the business of selling new or used automobiles shall pay a license under Schedule 23.30 above, in addition to any other licenses assessed under this Ordinance.

Any person, firm, or business exhibiting more than three (3) automobiles for sale at any one time shall be deemed to be engaged in the business of selling automobiles and shall be subject to the license as required herein.

**23.35 Merchants: Gasoline and Other Motor Fuels**

- a. Retail. Each business engaged in selling gasoline at retail shall pay a license of \$300.00 per year, plus \$50.00 for each nozzle set up whether in operation or not. In

addition, gross receipts from all retail sales, including gasoline sales, shall be subject to the Merchant license schedule under Schedule 23.30, and gross receipts from any services provided shall be subject to the Services license schedule under Section 23.40.

b. Wholesale. Each business engaged in selling gasoline at wholesale shall pay a license in the amount of 3/20 of 1% of gross receipts, less returns, with a minimum license of \$125.00.

**23.36 Reserved**

**23.37 Reserved**

**23.38 Reserved**

**23.39 Reserved**

**23.40 - 23.49 SERVICES**

**23.40 Services: General**

Each business providing a service where the gross receipts from the sale of all products and materials are less than one-half of the total gross receipts of the business shall pay a license as follows:

<u>Gross Receipts</u>	<u>License Fee</u>
\$0 - \$50,000	2/5 of 1% of gross receipts
\$50,001 and above	\$200.00 on the first \$50,000 plus 1/5 of 1% of gross receipts in excess of \$50,000

Minimum license amount for such business shall be ..... \$100.00

**23.41 Services: Barber Shops and Beauty Shops**

Barber shops and beauty shops shall pay a license fee of \$100.00 for three or less barbers or beauticians, plus \$20.00 for each additional barber or beautician in excess of three, plus \$20.00 for each manicurist or pedicurist. Annual gross receipts of up to \$2,000.00 from the sale of cosmetic products and grooming aids shall be allowed under this license. A Merchant license, as provided under Schedule 23.30 above, shall be required on the sale of cosmetic products and grooming aids in excess of \$2,000.00.

**23.42 Home Occupations**

Home occupations shall be limited to an office or a business of a personal service nature, as set forth in the City's Zoning Ordinance, and must be approved in advance by the Inspections Services department, Board of Zoning Adjustment, or Planning and Zoning Board before a business license may be issued.

Home occupations shall pay a license fee under Schedule 23.40 (Services) herein unless the business is not of a personal service nature, in which case the City Clerk or his or her designee shall assign the business to the most appropriate license classification.

**23.43 Reserved**

**23.44 Reserved**

**23.45 Reserved**



**23.46 Reserved**

**23.47 Reserved**

**23.48 Reserved**

**23.49 Reserved**

**23.50 - 23.59 REAL ESTATE**

**23.50** Each business located outside the City engaged in the business of buying, renting, selling, or exchanging real property located in the City, whether as principal or agent, shall pay a license as follows:

<u>No. of Persons Engaged in Business</u>	<u>License Fee</u>
1-2	\$100.00
Additional fee per person in excess of 2	\$100.00

**23.51 Brokerages Located in the City**

Each real estate firm located in the City having a broker’s license under the laws of the State of Alabama shall pay a license in the amount of \$100.00, plus an additional amount of \$100.00 per real estate agent or salesperson engaged in connection with said firm.

**23.52 Rentals**

Each business renting or leasing buildings, land, apartments, hotels, motels, shopping centers, office space, or other real property, either directly or through an agent or other representative, shall pay a license of 1/10 of 1% of gross receipts from said rentals in excess of \$3,000.00, with a minimum license of \$100.00.

**23.53 Reserved**

**23.54 Reserved**

**23.55 Reserved**

**23.56 Reserved**

**23.57 Reserved**

**23.58 Reserved**

**23.59 Reserved**

**23.60 - 23.99 OTHER CATEGORIES**

**23.60 Professions**

Each person and each member of a firm, partnership, or corporation engaged in any practice, vocation, or profession defined herein shall pay a license based on his or her gross sales, professional fees, and/or charges. Professions are those persons who must be specifically licensed individually by the State of Alabama to practice in said vocation, including, but not necessarily limited to, accountants, architects, attorneys, chemists, chiropractors, dentists, engineers, medical specialists, oculists, opticians, ophthalmologists, optometrists, osteopaths, pharmacists, physicians, surveyors, and veterinarians.

Professions shall pay a license of 2/5 of 1% of the first \$200,000 of gross receipts, with a minimum license of \$100.00.

**23.61 Amusement and Recreation: Businesses Open to the General Public**

Amusement and recreation businesses open to the general public shall pay a license fee under Schedule 23.40 above. Such businesses shall include, but are not limited to, the operation of game machines, theater, bowling alley, pool tables (which requires prior approval by the city council), swimming pool, golf course, skating rink, etc.

Any business which is otherwise properly licensed under this Ordinance and which provides an amusement facility specifically for the use of its patrons shall not require an additional license under this Section, provided all receipts from the amusement facility are included when determining the primary license due.

**23.62 Amusement and Recreation: Private Establishments**

Amusement and recreation businesses operated primarily for the use and enjoyment of its private members shall pay a license fee under Schedule 23.30 above. Such businesses shall include, but are not limited to, private country clubs, private golf courses, private tennis clubs, private swimming clubs, etc.

**23.63 Utilities: Electricity, Water, Natural Gas**

Each person, firm, or corporation engaged in the business of supplying electrical power, water, or gas shall pay an amount equal to 3% of the gross receipts of the business transacted by such person, firm, or corporation in the City for the preceding year.

**23.64 Utilities: Telephone**

Each person, firm, or corporation engaged in the business of operating a telephone exchange and/or a long distance telephone service shall pay a license on a per capita basis as set forth in Section 11-51-128, *Code of Alabama, 1975*.

**23.65 Utilities: Cable Television**

Each person, firm, or corporation engaged in the business of transmitting television signals by wires or cables in the City, or installing wires or cables for such purpose, shall pay an amount equal to 3% of the gross receipts of the business transacted by such person, firm, or corporation in the City.

**23.66 Delivery: Businesses Located in Gardendale**

Each business headquartered in the City engaged in the business of carrying merchandise, materials, packages, or other goods for hire or reward, and each business operating or maintaining a depot, station, or terminal facility in the City engaged in the business of carrying merchandise, materials, packages, or other goods for hire or reward, shall pay an amount equal to 1/10 of 1% of gross receipts.

**23.67 Delivery-Only Businesses Located Outside Gardendale** shall pay a license under Section 21 herein if said businesses qualify for a Delivery License as set forth in said Section.

**23.68 Schools: Privately Owned and Operated**

Privately owned and operated schools of any kind, including, but not limited to, academic, business, colleges, beauty, barber, cosmetology, dance, kindergarten, and day care providers, shall pay a license of 2/5 of 1% of the first \$200,000 of gross receipts, with a minimum license of \$100.00.

**23.69 Hospitals, Nursing Homes, Assisted-Living Residences, Residential Care Facility**

Hospitals, nursing homes, assisted-living residences, and residential care facilities shall pay a license of 1/5 of 1% of gross receipts, with a minimum license of \$100.00.

**23.70 Advertising**

Businesses engaged in advertising in the City shall pay a license fee as follows:

- a. Advertising in newspapers, magazines, other publications, radio, television, other electronic media ..... \$200.00
- b. Outdoor/billboard advertising..... Shall pay a gross receipts license fee as set forth in Section 23.40
- c. Advertising not set forth in Section 23.70a and 23.70b ..... \$200.00

The license fee required under this Section shall be in addition to any other applicable license fee required by this Ordinance.

**23.71 Agents for Service Businesses**

Agents maintaining an office within the City and soliciting business for companies providing a service shall pay a license fee under Schedule 23.40 herein, with a minimum license of \$100.00

**23.72 Offices: General, Administrative**

Businesses maintaining an office in the City for the administrative support of their own business shall pay a license determined by the gross annual payroll of the Gardendale office in the amount of 1/5 of 1% of the gross annual payroll, with a minimum license of \$100.00.

No business shall be licensed under this Section for the purpose of avoiding paying a license fee on gross receipts provided under any other Section of this Ordinance.

**23.73 Bail Bonding**

<u>Gross Receipts</u>	<u>License Fee</u>
\$0 - \$3,000	\$ 50.00
\$3,001 - \$5,000	\$ 75.00
\$5,001 - \$7,500	\$100.00
\$7,501 - \$100,000	\$125.00

In addition, bondsmen engaged in the business of procuring, signing, or making of bonds for appearance in the municipal court of the City of Gardendale, or bonds for appeal from said court, shall be subject to the provisions of Ordinance No. 89-04.

**23.74 Industrial & Manufacturing Operations**

Each business engaged in carrying on in the City any industry, foundry, fabricating plant, bridge building plant, boiler works, machine shop, metal finishing, plating, or treating plant, nut or bolt factory, pipe shop, radiator plant, bridge building or steel erection or other metal framework for buildings, cement factory or plant, stone quarry or crusher, coke or coal processing or by-products plant, or any other type or manufacturing or related industrial operations shall pay a license fee of 1/10 of 1% of gross receipts, with a minimum of \$200.00.

**23.75 Operation of Horse-Drawn Carriage on City Streets ..... \$50.00**

In addition, licensees under this Section shall be subject to the provisions of Ordinance No. 87-04.

**23.76 Auctioneers Not Licensed and Bonded by State of Alabama**

Per day of each auction conducted ..... \$ 25.00  
Per calendar week of each auction conducted ..... \$100.00

Applies only to auctions conducted by persons not licensed and bonded by the State of Alabama. Auctioneers licensed and bonded by the State of Alabama shall be exempt from City licensing, as provided by Section 34-4-6, *Code of Alabama, 1975*.

**23.77 – 23.98 Reserved**

**23.99 Unclassified**

In the event a business cannot be classified under Sections 23.01 through 23.98, then the business shall be assigned temporarily to this license classification. The license fee to be collected at the time of this classification shall be \$100.00 plus the applicable issuance fee. See Section 22.27 for additional information and procedures.

**SECTION 24. EXCHANGE OF INFORMATION.**

- (a) The revenue officer may exchange tax returns, information, records, and other documents secured by the City with other municipalities adopting similar ordinances for the exchange of taxpayer information, or with County or State authorities. The revenue officer may charge a reasonable fee for providing such information or documents. Any tax returns, information, records, or other documents so exchanged shall remain subject to the confidentiality provisions, restrictions, and criminal penalties for unauthorized disclosure as provided under State or municipal law.
- (b) Any such exchange shall be for one or more of the following purposes:
  - (1) Collecting taxes due.
  - (2) Ascertaining the amount of taxes due from any person.
  - (3) Determining whether a person is liable for, or whether there is probable cause for believing a person might be liable for, the payment of any tax to a state, county, or municipal agency.
- (c) Nothing herein shall prohibit the use of tax returns or tax information by the municipality in the proper administration of any matter administered by the

revenue officer. The revenue officer may also divulge to a purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor of a business or stock of goods the outstanding sales, use, or rental tax liability of the seller for which the purchaser, prospective purchaser as defined pursuant to the regulations of the Alabama Department of Revenue, or successor may be liable pursuant to the *Code of Alabama* Sections 40-23-25, 40-23-82, or 40-12-224.

**SECTION 25. ADMINISTRATIVE POLICIES AND PROCEDURES.**

The City Clerk is authorized to develop and implement policies, procedures, rules, and regulations so as to ensure the proper administration and enforcement of this Ordinance.

**SECTION 26. EFFECTIVE DATE.**

This Ordinance shall become effective on January 1, 2008, and shall remain in effect from year to year thereafter until revised or repealed.

**SECTION 27. SEVERABILITY.**

The sections, paragraphs, sentences, clauses, and phrases of this Ordinance are severable, and if any phrase, clause, sentence, paragraph, or section of this Ordinance shall be declared unconstitutional by a court of competent jurisdiction, then such ruling shall not affect any other paragraphs and sections, since the same would have been enacted by the City Council of the City of Gardendale without the incorporation of any such unconstitutional phrase, clause, sentence, paragraph, or section.

**SECTION 28. REPEALER.**

All ordinances or parts of ordinances in conflict with the provisions of this Ordinance are hereby repealed.

**ADOPTED AND APPROVED** on this the 1st day of October, 2007.

**APPROVED:** \_\_\_\_\_  
Kenneth A. Clemons, Mayor

**ATTEST:** \_\_\_\_\_  
Keith A. Mosley, City Clerk